



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
July 2025

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September 2025

auditor.mo.gov

Monthly Report on Political Subdivision Filings
July 2025
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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

Honorable Mike Kehoe, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 10 political subdivisions required to file a financial report by July 31, 2025, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in July 2025, after their filing deadline. The filing status for these 63 entities is presented in summary on page 3 and by individual entity in Appendixes B to D.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

July 2025

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of January 31, 2025. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 8 filed an annual financial report timely.

This report also includes the filing status for 63 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2025, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due July 31, 2025

Fiscal Year Ended January 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph D&LD	Yes	June 25, 2025
Carroll	Carr Sal Levee District	Yes	January 21, 2025
	Eugene Township Drainage District	Yes	January 22, 2025
	Farmers Drainage & Levee District	Yes	January 14, 2025
	Wakenda Levee District	Yes	January 13, 2025
Cedar	Cedar County Memorial Hospital	Yes	June 12, 2025
Jefferson	Valle Lake Sewer District	Yes	July 31, 2025
Mississippi	Consolidated DD 1 Mississippi County	No	
Scott	North Scott Ambulance District	Yes	July 29, 2025
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		8	
Total Not Filed		2	

Acronyms:

D&LD Drainage and Levee District
DD Drainage District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2024
 Filed in July 2025

Fiscal Year Ended June 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	Ballpark Village CID	Yes	July 1, 2025
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2025
 Filed in July 2025

Fiscal Year Ended September 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ralls	Cannon PWSD 1 Ralls County	Yes	July 18, 2025
Total Filed		1	

Acronyms:

PWSD Public Water Supply District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2025

Filed in July 2025

Fiscal Year Ended December 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Andrew County Ambulance District	Yes	July 7, 2025
Atchison	Watson SRD Atchison County	Yes	July 2, 2025
	Westboro Volunteer FPD	Yes	July 19, 2025
Barry	Purdy FPD	Yes	July 14, 2025
Barry	Seligman FPD	Yes	July 10, 2025
Camden	Greenview CID	Yes	July 5, 2025
	Osage Beach SRD Camden County	Yes	July 15, 2025
Cass	Central Cass County FPD	Yes	July 29, 2025
	Stonegate CID	Yes	July 31, 2025
Clinton	Clinton County Health Department	Yes	July 7, 2025
Cole	Cole County FPD	Yes	July 7, 2025
	PWSD 5 Cole County	Yes	July 7, 2025
	Regional West FPD	Yes	July 24, 2025
Dallas	Southern Dallas County FPD	Yes	July 17, 2025
Daviess	Daviess County 911 Board	Yes	July 7, 2025
DeKalb	Clarksdale FPD	Yes	July 17, 2025
Dunklin	PWSD 1 Dunklin County	Yes	July 15, 2025
	PWSD 3 Dunklin County	Yes	July 16, 2025
Franklin	Gerald-Rosebud FPD	Yes	July 9, 2025
	Labadie Levee District	Yes	July 10, 2025
	PWSD 4 Franklin County	Yes	July 5, 2025
Henry	Henry County 911 Board	Yes	July 29, 2025
Howell	Pumpkin Center FPD	Yes	July 28, 2025
Iron	Iron County Health Department	Yes	July 2, 2025
Jasper	PWSD 1 Jasper County	Yes	July 1, 2025
Jefferson	Rock Creek Public Sewer District	Yes	July 29, 2025
Lewis	Western Lewis County FPD	Yes	July 14, 2025
Linn	Consolidated PWSD 1 Linn County	Yes	July 22, 2025
Livingston	Mooresville Township FPD	Yes	July 1, 2025
Macon	Macon County Ambulance District	Yes	July 17, 2025
Marion	PWSD 1 Marion County	Yes	July 23, 2025
Miller	Brumley FPD	Yes	July 7, 2025
	Horseshoe Bend TDD	Yes	July 24, 2025
	Tuscumbia FPD	Yes	July 5, 2025
Moniteau	Moniteau County 911 Board	Yes	July 14, 2025
Montgomery	Montgomery Volunteer FPD	Yes	July 6, 2025
Newton	Diamond SRD Newton County	Yes	July 16, 2025
	Neosho TDD	Yes	July 31, 2025
	Redings Mill FPD	Yes	July 1, 2025
Oregon	Oregon County Ambulance District	Yes	July 2, 2025
	Oregon County Health Department	Yes	July 16, 2025
	Thayer SRD Oregon County	Yes	July 3, 2025
Polk	Pleasant Hope FPD	Yes	July 9, 2025
Pulaski	Bowman TDD	Yes	July 3, 2025
	Farris Family TDD	Yes	July 12, 2025

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2025

Filed in July 2025

Fiscal Year Ended December 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Pulaski	Pulaski County Health Department	Yes	July 14, 2025
Reynolds	PWSD 1 Reynolds County	Yes	July 9, 2025
Ripley	Ripley County Public Health Center	Yes	July 15, 2025
Schuyler	Consolidated PWSD 1 Schuyler County	Yes	July 11, 2025
Scott	Scott County Health Department	Yes	July 21, 2025
St. Charles	Augusta FPD	Yes	July 14, 2025
	Mark Twain Mall TDD	Yes	July 28, 2025
	Wentzville Three TDD	Yes	July 21, 2025
St. Clair	Collins SRD St. Clair County	Yes	July 9, 2025
St. Louis	Florissant Valley FPD	Yes	July 3, 2025
	Francis Place TDD	Yes	July 22, 2025
St. Louis City	Tower Grove South Concerned Citizen SBD	Yes	July 21, 2025
Ste. Genevieve	PWSD 1 Ste. Genevieve County	Yes	July 16, 2025
	Ste. Genevieve County 911 Board	Yes	July 25, 2025
Washington	Caledonia FPD	Yes	July 6, 2025
	Richwoods FPD	Yes	July 10, 2025
Total Filed		61	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
SBD	Special Business District
SRD	Special Road District
TDD	Transportation Development District